

1982 S.C. Op. Atty. Gen. 31 (S.C.A.G.), 1982 S.C. Op. Atty. Gen. No. 82-27, 1982 WL 154997

Office of the Attorney General

State of South Carolina

Opinion No. 82-27

April 21, 1982

***1 SUBJECT: Taxation, Ad Valorem, Property Tax Exemptions.**

The personal vehicle of a prisoner of war is not exempt from ad valorem property taxes. However, such prisoner of war may be entitled to free vehicular registration.

TO: Mr. Walter S. Richbourg
Clarendon County Auditor

QUESTION:

Is any member or former member of the armed forces who was a Prisoner of war and a legal resident of South Carolina entitled to an exemption from ad valorem property taxes on personal motor vehicle?

STATUTE:

South Carolina Code of Laws (1976), §§ 56-3-1150, 12-37-220 and 12-37-210.

DISCUSSION:

Section 12-37-210 provides that:

‘All real and personal property in this State, personal property of residents of this State which may be kept or used temporarily out of the State, or which has been sent out of the State for sale and not yet sold, and all moneys, credits and investments in bonds, stocks, joint-stock companies or otherwise of persons resident in this State shall be subject to taxation.’

Thus, the general rule is that all personalty as well as realty of residents is subject to ad valorem taxes. However, specific exemptions are granted by Article 3 of Title 12, Chapter 37. In construing exemptions, the rule is that exemptions of private property are strictly construed because in such cases taxation is the rule and the exemption, the exception. See [Myrtle Beach v. Holliday](#), 203 S. C. 25, 26 S.E. 2d 12 (1943).

An exhaustive study of the statutory exemptions do not reveal an exemption from ad valorem taxes for a prisoner of war on a motor vehicle. However, § 12-37-220 provides in part as follows:

‘B. In addition to the exemptions provided in subsection A the following classes of property shall be exempt from ad valorem taxation subject to the provisions of § 12-3-145: * * * (3) One personal motor vehicle owned by any disabled veteran designated by the veteran for which special license tags have been issued by the State Department of Highways and Public Transportation under the provisions of §§ 56-3-1110 to 56-3-1130 or, in lieu of such license, have a certificate signed by the county service officer or the Veterans Administration of such total and permanent disability which shall be filed with the Tax Commission.’

Note, this exemption relates to disabled veterans—not prisoners of war. The only provision found relating to a prisoner of war is § 56–3–1150, which provides for free vehicular registration and nothing more. Thus, there is no exemption granted a prisoner of war from ad valorem taxes on a motor vehicle.

CONCLUSION:

The personal vehicle of prisoner of war is not exempt from ad valorem property taxes. However, such prisoner of war may be entitled to free vehicular registration.

Harry T. Cooper, Jr.
Assistant Attorney General

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